

**REMARKS/ARGUMENTS**

Claims 128-130, 132-140 and 142-149 are pending. By this Amendment, claims 136, 137, 140 and 142 are amended, claims 47-50, 78-80, 125-127 and 141 are canceled, and claims 147-149 are added. Reconsideration in view of the above amendments and the following remarks are respectfully requested.

At the outset, applicants' understanding is that the Amendment filed on November 14, 2005 has been entered pursuant to paragraph 7 of the Advisory Action dated November 25, 2005. Therefore, this Supplemental Amendment After Final Rejection builds on and includes the amendments already entered in the Amendment After Final Rejection filed on November 14, 2005.

In the Advisory Action, it was indicated that claims 128-130 and 132-136 are allowed. Applicants appreciate that indication. By this Amendment, a minor amendment to claim 136 has been made to specify that the gusset portion consists essentially of a single gusset. This amendment is for the purposes of clarity only, e.g. to provide for proper antecedent basis for the single gusset.

In addition, it is indicated that claims 140-142 are objected to which applicants take as an indication that the claims are allowable if placed into independent form. Accordingly, the subject matter of claim 141 (canceled herein) has been added to claim 137 thereby placing claim 137 and its dependent claims in allowable form.

Applicants would like to point out that claim 137 has been amended so as to eliminate the phrase "the gusset portion defines a projected area on the user's face that is variable in dependence on the distance between the mask shell and the cushion". However, it is not believed that the allowability of claim 141 was related to the "variable projected area" as

previously recited in claim 137. If applicants' understanding is incorrect, the examiner is requested to contact the undersigned at the telephone number listed below to discuss the possible reintroduction of the eliminated phrase from claim 137. Claims 147-149 reintroduce the eliminated phrase.

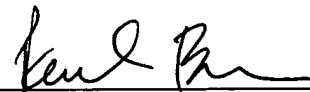
Claims 140 and 142 have been placed into independent form, in accordance with the indication in the Advisory Action that these claims are objected to. Applicants appreciate that indication.

Should the Examiner believe that anything further is desirable to place the application in better condition for allowance, he is invited to contact the undersigned at the telephone number listed below.

Respectfully submitted,

**NIXON & VANDERHYE P.C.**

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